UNITED STATES DISTRICT COURT EASTERN DISTRICT OF NEW YORK	
HELEN F. DERCOLE, et al.,	
Plaintiffs,	ORDER
-against-	04-CV-3910 (RJD) (VVP)
DIVICO FINANCE OF AMERICA, et al.,	
Defendants.	
CAROL J. McCONNELL, et al.,	
Plaintiffs,	
-against-	04-CV-4929 (RJD) (VVP)
MORGAN TONE & ASSOCIATES, INC., et al.,	
Defendants.	
DEARIE, District Judge.	

Defendant CIBC Oppenheimer Corp. d/b/a CIBC World Markets Corp. moves to dismiss plaintiffs' claims and defendant Bristol Group's cross-claim against it pursuant to Rule 12(b)(6) of the Federal Rules of Civil Procedure. The Court referred defendant's motion to Magistrate Judge Viktor V. Pohorelsky for Report and Recommendation. On December 20, 2005, Magistrate Judge Pohorelsky issued a report, recommending that the Court grant defendant's motion. No objections were filed.

The Court adopts Magistrate Judge Pohorelsky's Report and Recommendation that

defendant's motion to dismiss be granted.

SO ORDERED.

Dated: Brooklyn, New York January 17, 2006

s/ Judge Raymond J. Dearie

RAYMOND J. DEARIE United States District Judge